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MINISTRY OF FINANCE (Department of Revenue and Company Law)

NOTIFICATION

CENTRAL EXCISES

New Delhi, the 12th October 1964

G.S.R. 1503.—In exercise of the powers conferred by sub-rule (1) of rule 8 of the Central Excise Rules, 1944, read with sub-section (3) of section 3 of the Additional Duties of Excise (Goods of Special Importance) Act, 1957 (58 of 1957), the Central Government, being satisfied, that the recent flood in the State of Punjab (during the year 1964) was a major natural calamity, hereby exempts all goods donated for flood relief in that State from the whole of the excise duty and the additional duty of excise leviable thereon:

Provided that—

(a) it is certified by the manufacturer or producer of such goods on the relevant clearance documents that the goods are intended to be donated to any of the following officers of the Government of the State of Punjab for flood relief work in that State, namely:—

- (i) Deputy Commissioners of Districts,
- (ii) Commissioners of Divisions,
- (iii) Financial Commissioners; and

(b) the goods are sent direct from the factory or by the producer to any such officer.

2. The exemption granted by this notification shall remain in force up to and inclusive of 15th December, 1964.

[No. 154/64.]

B. N. BANERJI, Addl. Secy.

